

I. AMENDMENT

A. In the Abstract

Please amend the Abstract as set out below. A Substitute Abstract-Clean Version page 31 is enclosed herewith.

~~Apparatus (~~ An article, a method implemented with a machine, the a machine, and the a method for making ~~the a machine, and products produced thereby).~~ The, with respect to a computer system ~~can~~, for example, be structured (e.g., including programmed) to carry out the steps of: calculating an insurance reserve requirement from data; segmenting, for the reserve requirement, an insured contingency risk from a corresponding capital requirement to produce components; and carrying out the reinsurance transaction by steps including: allocating the components to different parties, one of the parties from a group including an insurance risk carrier and a source of an asset for ~~said the~~ capital requirement; and assigning assets for the reserve requirement to a reinsurance asset trust to receive reinsurance credit for ~~said the~~ reserve requirement.